In re Application of:

Phuong V. Luu et al. : Examiner: Eric J. Hug

U.S. Serial No. 10/702,414 : Group Art Unit: 1731

Filed November 6, 2003 :

Docket No. 12376 (GP-01-24) :

For: ABSORBENT SHEET EXHIBITING

RESISTANCE TO MOISTURE

PENETRATION

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

RESPONSE

Sir:

Responsive to the *Official Action* of August 18, 2006, Applicant submits the remarks which follow and the enclosed *Declaration Under 37 CFR §§1.131, 1.132 of Phuong Van Luu*.